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On May 1, 2006

TOWNSEND and TOWNSEND and CREW LLP

By: Eleanor J. Taylor

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

SIEN G. KANG et al.

Application No.: 09/893,340

Filed: June 26, 2001

For: SURFACE FINISHING OF SOI
SUBSTRATES USING AN EPI
PROCESS

Customer No.: 20350

Confirmation No. 2640

Examiner: Jack S. J. Chen

Technology Center/Art Unit: 2813

**RESPONSE ACCOMPANYING
REQUEST FOR CONTINUED
PROSECUTION (RCE)**

Mail Stop RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action including final rejection of the claims mailed November 2, 2005 on the above-referenced application, please enter the following remarks and consider the Declaration of Sien Kang being submitted herewith. A Request for Continued Examination (RCE) of the above-captioned application, together with a petition for a three month extension of time to file same, is being filed herewith.

A Listing of the Claims begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.